

**Pengaruh Kualitas Audit, Mekanisme Good Corporate Governance,  
Independensi Auditor, Leverage, Profitabilitas, dan Ukuran  
Perusahaan terhadap Manajemen Laba**

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh dari kualitas audit, mekanisme good corporate governance (kepemilikan institusional, komite audit, dan komisaris independen), independensi auditor, leverage, profitabilitas, dan ukuran perusahaan terhadap manajemen laba.

Sampel penelitian ini adalah 29 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2011 sampai 2014. Model penelitian yang digunakan adalah Modified Jones Model dengan analisis regresi linier berganda.

Hasil penelitian ini menunjukkan kualitas audit, mekanisme good corporate governance (kepemilikan institusional, komite audit, dan komisaris independen), independensi auditor, dan profitabilitas tidak berpengaruh terhadap manajemen laba. Sedangkan leverage dan ukuran perusahaan berpengaruh signifikan terhadap manajemen laba.

Kata Kunci : kualitas audit, mekanisme good corporate governance, independensi auditor, leverage, profitabilitas, ukuran perusahaan, manajemen laba, Modified Jones Model

**The Effect of Audit Quality, Good Corporate Governance Mechanism,  
Auditor Independency, Leverage, Profitability, and Company Size on  
Earning Management**

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**ABSTRACT**

This research aims to analyze the effect of audit quality, good corporate governance mechanism (Institutional ownership, audit committee, and independent commissioner), auditor independency, leverage, profitability, and company size on earning management.

Sample of this research is 29 banking companies in Indonesia listed on Indonesia Stock Exchange (IDX) over the period 2011 to 2014. Furthermore, the research model used is Modified Jones Model and Multiple Linear regression analysis.

The result shows that audit quality, good corporate governance mechanism (Institutional ownership, audit committee, and independent commissioner), auditor independency, profitability do not significantly effect on earning management. Whereas, leverage, and company size have a significant effect on earning management.

**Keyword** : audit quality, good corporate governance mechanism, auditor independency, leverage, profitability, company size, earning management, modified jones model